

Economic aspects of formation hotel and restaurant business of Ukraine

Yakymchuk Dmytro Mykhailovych, PhD,
Kherson State University

The modern state of hotel-restaurant business of Ukraine causes concern. So as economic situation of the state is very difficult, and tendencies of world economies of leading industrialized countries also are in difficult position, so is to provide basic economic aspects of formation hotel and restaurant business Ukraine and ways of solving crisis events [1].

The services sector is characterized by providing a wide range of various intangible services with great variation possibilities of choice. Their provision requires a flexible response on the constant changes in the market and possessing of modern trends of conjuncture field. In this direction the quality of services plays a paramount importance [2-4].

As known [5], enterprises of hotel and restaurant business all production costs of production finished products, its implementation and customer service reimburse due to income. The total amount of proceeds obtained as a result of industrial and commercial activities presents gross income of the company. In this case gross income of companies hotel and restaurant business consists of income from industrial and commercial activities, income from non-operating transactions and other unplanned income.

Among the indicators that form the gross revenue of the service sector institution should be the following:

- income from non-sales operations;
- income from production and trading activities;
- free trade allowances to the selling price;

- other income and margin according to the category of the enterprise;
- other markups (on specialties for the high culture of service);
- incomes that are not planned;
- revenues from additional services.

At the present stage is very important to analyze gross income in comparative prices, which will get a real picture of the effective work of the company, find reserves to increase gross income by factors which depend on industrial and commercial activities of the company.

Evaluation of economic activity of hotel and restaurant business carried out on the basis of the final financial result – profit. The definition of this indicator should begin with the calculation of income from industrial and commercial activities, which defined as the difference between gross incomes from operating activities (sum of realized trade margins and margins without value added tax) and the cost of production and circulation.

To calculate the final financial result to income of production and trading activities add income from non-sales operations, other unplanned income, and costs that are not directly related to production and marketing.

The above listed economic aspects give an idea of the nature of economic activities of establishments in hotel and restaurant business. In the modern realities of Ukraine's economy such enterprises operate in difficult and even stringent conditions. Because of the inadequate funding of the industry and flawed legislation, as well as the factor of corruption, so difficult to establish in our country a competitive institution of high class service.

Therefore, to overcome the negative factors discussed above, should highlight the following factors, which will promote economic efficiency establishments of the service sector:

- bringing the current legislation to the European level;

- overcoming corruption in all spheres activities of the society and government;
- development of anti-crisis laws;
- introduction of modern European standards series ISO;
- introduction of tax incentives for businesses 3-5 years;
- creation of new tax legislation with improved conditions of taxation;
- extensive promotional activities of the government and authorities in this regard.

The offered ways of solving the crisis phenomena in hotel and restaurant management of Ukraine should be implemented in the short term and in combination, which will give significant effect and speed up the economic activity of these enterprises, and as result increase their economic attractiveness and efficiency activity.

Література:

1. Якимчук Д.М. Сучасні аспекти управлінської діяльності у сфері послуг / Д.М. Якимчук // Матеріали XIII всеукр. наук. конф. молодих вчених та студ. [“Наукові розробки молоді на сучасному етапі”]. – К. : КНУТД, 2014. – Т. 3. – С.237-238.
2. Байлик С.И. Гостиничное хозяйство. Организация, управление, обслуживание: [учеб. пособие] / С.И. Байлик. – К.: Дакор, 2008. – 288 с.
3. Бойко М.Г. Організація готельного господарства: [підручник] / М.Г. Бойко, Л.М. Гопкало. – К.: КНТЕУ, 2006. – 448 с.
4. Головка О.М. Організація готельного господарства: [навч. посібник] / О.М. Головка, Н.С. Кампов, С.С. Махлинець. – К.: Кондор-Видавництво, 2012. – 338 с.
5. Покропивний С.Ф. Економіка підприємства: [підручник] / За ред. С.Ф. Покропивного. – К.: КНЕУ, 1999. – 541 с.